

EXHIBIT K

STATE OF NEW YORK
DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.



WITNESS my hand and official seal of
the Department of State, at the City of
Albany, on December 24, 2009.

A handwritten signature in dark ink, appearing to read "Daniel E. Shapiro".

Daniel E. Shapiro
First Deputy Secretary of State

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**DRAWDOWN
ALLSTATE 91**

CERTIFICATE OF INCORPORATION

OF

JI SHIANG, INC.

Under Section 402 of the Business Corporation Law

The undersigned, being a natural person of at least 18 years of age and acting as the incorporator of the corporation hereby being formed under the Business Corporation Law, certifies that:

FIRST: The name of the corporation is:

JI SHIANG, INC.

SECOND: The corporation is formed for the following purpose or purposes:

To engage in any lawful act or activity for which corporations may be organized under the Business Corporation Law, provided that the corporation is not formed to engage in any act or activity requiring the consent or approval of any state official, department, board, agency, or other body without such consent or approval first being obtained.

THIRD: The office of the corporation is to be located in the County of Queens, State of New York.

FOURTH: The aggregate number of shares, which the corporation shall have authority to issue, is 200, all of which are without par value, and all of which are of the same class.

FIFTH: The Secretary of State is designated as the agent of the corporation upon whom process against the corporation may be served. The address to which the Secretary of State shall mail a copy of any process against the corporation is:

The Corporation
138-59 37th Avenue, 2nd Floor
Flushing, NY 11354

SIXTH: The duration of the corporation shall be perpetual.

SEVENTH: The corporation shall, to the fullest extent permitted by Article 7 of the Business Corporation Law, as the same may be amended and supplemented, indemnify any and all persons whom it shall have power to indemnify under said Article from and against any and all of the expenses, liabilities, or other matters referred to in or covered by said Article, and the indemnification provided for herein shall not be deemed exclusive of any other rights to which any person may be entitled under any By-Law, resolution of shareholders, resolution of directors, agreement, or otherwise, as permitted by said Article, as to action in any capacity in which he served at the request of the corporation.

EIGHTH: The personal liability of the directors of the corporation is eliminated to the fullest extent permitted by the provisions of paragraph (b) of Section 402 of the Business Corporation Law, as the same may be amended and supplemented.

NINTH: Whenever under the provisions of the Business Corporation Law shareholders are required or permitted to take any action by vote, such action may be taken without a meeting on written consent, signed by the holders of outstanding shares having not less than the minimum number of votes that would be necessary to authorize or take such action at a meeting at which all shares entitled to vote thereon were present and voted, in accordance with the provisions of Section 615 of the Business Corporation Law.

TENTH: The corporate existence of the corporation shall begin upon filing of this Certificate of Incorporation with the office of the Secretary of State of the State of New York.

Dated March 12, 2009



Steven Weiss, Incorporator
Allstate Corporate Services Corp.
One Commerce Plaza
99 Washington Avenue, Suite 1008
Albany, NY 12260

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**DRAWDOWN
ALLSTATE 9I**

CERTIFICATE OF INCORPORATION

OF

JI SHIANG, INC.

Under Section 402 of the Business Corporation Law

STATE OF NEW YORK
DEPARTMENT OF STATE

FILED MAR 18 2009

TAXS

BY:

Anna

Queens

Filed by:

Allstate Corporate Services Corp.
One Commerce Plaza
99 Washington Avenue, Suite 1008
Albany, NY 12260

CUSTOMER REFERENCE # 2132491

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